

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Muncie Community Schools (1970)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$26,283,230	\$25,767,077	\$24,990,525	\$22,943,478	-3.3%	-8.2%
Group Health Insurance	222	\$9,412,351	\$11,483,424	\$12,017,054	\$11,718,036	5.6%	-2.5%
Transfer Tuition - Other	569	\$6,577,747	\$7,078,904	\$7,114,600	\$7,396,128	3.0%	4.0%
Non - Certified Salaries	120	\$4,045,123	\$3,930,329	\$4,128,761	\$3,599,211	-2.9%	-12.8%
Other Professional and Technical Services	319	\$822,340	\$252,978	\$1,173,270	\$3,248,940	41.0%	176.9%
Teacher Retirement Fund, After 7-1-95	216	\$1,429,263	\$2,002,852	\$1,679,559	\$1,700,998	4.4%	1.3%
Social Security Certified	212	\$2,986,580	\$2,290,821	\$1,813,452	\$1,687,586	-13.3%	-6.9%
Computer Hardware	741	\$291,794	\$197,832	\$1,088,461	\$731,449	25.8%	-32.8%
Pre-2008 Object Code - Temporary Salaries	130	\$1,046,886	\$714,062	\$800,519	\$675,810	-10.4%	-15.6%
Operational Supplies	611	\$1,254,222	\$924,331	\$1,095,733	\$669,989	-14.5%	-38.9%
Textbooks	630	\$917,345	\$569,030	\$618,166	\$626,306	-9.1%	1.3%
Instruction Services	311	\$390,078	\$351,660	\$485,006	\$523,586	7.6%	8.0%
Public Employees Retirement Fund	214	\$456,297	\$654,299	\$538,051	\$463,854	0.4%	-13.8%
Social Security Noncertified	211	\$487,885	\$356,832	\$350,011	\$293,771	-11.9%	-16.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$518,159	\$607,950	\$464,823	\$291,280	-13.4%	-37.3%
Telephone	531	\$230,855	\$283,141	\$272,714	\$260,989	3.1%	-4.3%
Equipment	730	\$236,262	\$137,628	\$104,870	\$184,824	-6.0%	76.2%
Other Supplies and Materials	615, 660 - 689	\$163,587	\$154,790	\$298,655	\$167,686	0.6%	-43.9%
Repairs and Maintenance Services	430	\$244,207	\$206,735	\$167,684	\$145,583	-12.1%	-13.2%
Group Life Insurance	221	\$174,486	\$197,875	\$180,109	\$143,890	-4.7%	-20.1%
Other Purchased Services	593	\$906	\$12,703	\$19,294	\$139,113	252.0%	621.0%
Other Group Insurance Authorized by Statute	224	\$318,410	\$355,148	\$280,021	\$137,359	-19.0%	-50.9%
Travel	580	\$190,710	\$147,740	\$122,512	\$115,904	-11.7%	-5.4%
Stipends	131	\$0	\$0	\$0	\$93,810	NA	NA
Staff Services	314	\$75,135	\$72,499	\$62,017	\$61,353	-4.9%	-1.1%
Other Technology Hardware	746	\$407,374	\$506,947	\$69,496	\$59,497	-38.2%	-14.4%
Instructional Programs Improvement Services	312	\$128,581	\$18,190	\$19,575	\$38,880	-25.8%	98.6%
Vehicles	731	\$0	\$0	\$17,681	\$18,851	NA	6.6%
Professional Development	748	\$30,823	\$48,407	\$11,934	\$15,434	-15.9%	29.3%
Periodicals	650	\$10,594	\$13,611	\$3,076	\$7,233	-9.1%	135.2%
Overtime Salaries	140	\$450	\$425	\$0	\$4,941	82.0%	NA
Library Books	640	\$74,306	\$71,444	\$43,107	\$2,964	-55.3%	-93.1%
Postage and Postage Machine Rental	532	\$4,395	\$8,682	\$17	\$211	-53.2%	1164.8%
Content	747	\$9,837	\$14,626	\$21,256	\$0	-100.0%	-100.0%
Workers Compensation Insurance	225	\$0	\$0	\$34,671	\$0	NA	-100.0%
Miscellaneous Objects	876 - 899	\$0	\$3,500	\$0	\$0	NA	NA
Student Transportation Services	510	\$0	\$4,686	\$515	\$0	NA	-100.0%
Group Accident Insurance	223	\$0	\$35,988	\$0	\$0	NA	NA
Printing and Binding	550	\$409	\$0	\$0	\$0	-100.0%	NA

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Biannual Financial Report Data

Muncie Community Schools (1970)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Construction Services	450	\$20,031	\$0	\$0	\$0	-100.0%	NA
Insurance	520	\$0	\$56,238	\$0	\$0	NA	NA
Student Academic Achievement Total		\$59,240,658	\$59,533,389	\$60,087,196	\$58,168,942	-0.5%	-3.2%
Student Instructional Support							
Certified Salaries	110	\$3,514,984	\$3,892,996	\$4,247,151	\$3,633,376	0.8%	-14.5%
Non - Certified Salaries	120	\$721,731	\$698,216	\$687,595	\$683,990	-1.3%	-0.5%
Teacher Retirement Fund, After 7-1-95	216	\$244,219	\$310,081	\$303,381	\$294,000	4.7%	-3.1%
Social Security Certified	212	\$260,022	\$314,097	\$292,314	\$251,321	-0.8%	-14.0%
Pupil Services	313	\$33,500	\$20,250	\$27,000	\$219,510	60.0%	713.0%
Group Health Insurance	222	\$0	\$23,637	\$0	\$119,870	NA	NA
Public Employees Retirement Fund	214	\$81,138	\$115,116	\$89,552	\$96,286	4.4%	7.5%
Social Security Noncertified	211	\$52,950	\$48,775	\$48,472	\$48,854	-2.0%	0.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$56,487	\$65,184	\$48,201	\$9,848	-35.4%	-79.6%
Other Professional and Technical Services	319	\$13,086	\$7,980	\$8,240	\$5,373	-20.0%	-34.8%
Board of Education Services	318	\$0	\$500	\$2,973	\$890	NA	-70.1%
Operational Supplies	611	\$4,075	\$4,709	\$1,649	\$885	-31.7%	-46.4%
Other Group Insurance Authorized by Statute	224	\$0	\$200	\$0	\$0	NA	NA
Group Life Insurance	221	\$0	\$1,500	\$0	\$0	NA	NA
Group Accident Insurance	223	\$0	\$495	\$0	\$0	NA	NA
Student Instructional Support Total		\$4,982,192	\$5,503,737	\$5,756,528	\$5,364,202	1.9%	-6.8%
Overhead and Operational							
Non - Certified Salaries	120	\$4,014,635	\$3,781,343	\$3,684,089	\$3,563,405	-2.9%	-3.3%
Operational Supplies	611	\$1,886,696	\$1,946,750	\$1,718,921	\$1,748,116	-1.9%	1.7%
Other Public or Private Utility Services	419	\$1,664,067	\$1,714,554	\$1,317,261	\$1,485,036	-2.8%	12.7%
Student Transportation Services	510	\$2,469,983	\$2,529,132	\$2,392,366	\$1,483,582	-12.0%	-38.0%
Group Health Insurance	222	\$499,824	\$980,917	\$688,033	\$669,821	7.6%	-2.6%
Heating and Cooling for Buildings - Gas	622	\$690,140	\$673,626	\$633,225	\$523,602	-6.7%	-17.3%
Public Employees Retirement Fund	214	\$459,482	\$610,775	\$449,131	\$430,414	-1.6%	-4.2%
Insurance	520	\$361,928	\$384,158	\$379,036	\$403,316	2.7%	6.4%
Pre-2008 Object Code - Temporary Salaries	130	\$337,699	\$391,549	\$446,784	\$394,568	4.0%	-11.7%
Certified Salaries	110	\$259,360	\$275,165	\$299,009	\$302,443	3.9%	1.1%
Social Security Noncertified	211	\$376,572	\$303,159	\$304,880	\$289,154	-6.4%	-5.2%
Workers Compensation Insurance	225	\$382,115	\$324,386	\$311,406	\$279,398	-7.5%	-10.3%
Water and Sewage	411	\$238,236	\$283,714	\$284,009	\$258,384	2.1%	-9.0%
Repairs and Maintenance Services	430	\$259,203	\$268,553	\$214,516	\$256,952	-0.2%	19.8%
Other Purchased Property Services	490 - 499	\$25,808	\$0	\$28,766	\$190,392	64.8%	561.9%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Telephone	531	\$78,423	\$75,469	\$72,439	\$71,044	-2.4%	-1.9%
Judgments Against the School Corporation	820	\$84,641	\$82,621	\$70,190	\$67,256	-5.6%	-4.2%
Board of Education Services	318	\$33,251	\$23,300	\$38,693	\$58,687	15.3%	51.7%
Printing and Binding	550	\$73,605	\$72,157	\$88,382	\$58,673	-5.5%	-33.6%
Social Security Certified	212	\$273,501	\$18,567	\$20,371	\$20,688	-47.6%	1.6%
Travel	580	\$30,839	\$32,255	\$31,550	\$19,584	-10.7%	-37.9%
Dues and Fees	810	\$758	\$16,275	\$15,973	\$17,372	118.8%	8.8%
Other Professional and Technical Services	319	\$0	\$0	\$0	\$12,375	NA	NA
Unemployment Insurance	230	\$66,919	\$14,314	\$8,269	\$7,090	-42.9%	-14.3%
Teacher Retirement Fund, After 7-1-95	216	\$60,846	\$0	\$0	\$6,440	-43.0%	NA
Advertising	540	\$5,975	\$7,800	\$7,411	\$4,877	-4.9%	-34.2%
Other Supplies and Materials	615, 660 - 689	\$17,880	\$8,994	\$5,862	\$4,494	-29.2%	-23.4%
Official Bond Premiums	525	\$3,376	\$3,131	\$5,918	\$2,712	-5.3%	-54.2%
Miscellaneous Objects	876 - 899	\$233	\$677	\$102,071	\$2,095	73.1%	-97.9%
Equipment	730	\$12,770	\$6,445	\$2,040	\$315	-60.4%	-84.6%
Light and Power - Other Than Heating and Cooling	625	\$0	\$0	\$226,780	\$0	NA	-100.0%
Vehicles	731	\$3,135	\$4,990	\$5,685	\$0	-100.0%	-100.0%
Gasoline and Lubricants	613	\$79,082	\$79,525	\$78,078	\$0	-100.0%	-100.0%
Severance/Early Retirement Pay	213	\$2,984,758	\$0	\$0	\$0	-100.0%	NA
Group Life Insurance	221	\$27,744	\$6,084	\$5,220	\$0	-100.0%	-100.0%
Other Group Insurance Authorized by Statute	224	\$0	\$19,268	\$17,141	\$0	NA	-100.0%
Bank Service Charges	871	\$10	\$0	\$10	\$0	-100.0%	-100.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$178,533	\$0	\$0	\$0	-100.0%	NA
Group Accident Insurance	223	\$0	\$44,652	\$0	\$0	NA	NA
Overhead and Operational Total		\$17,942,026	\$14,984,306	\$13,953,515	\$12,632,284	-8.4%	-9.5%
Non Operational							
Redemption of Principal	831	\$4,830,000	\$5,080,000	\$5,345,953	\$5,126,220	1.5%	-4.1%
Interest	832	\$2,935,324	\$2,688,458	\$3,349,015	\$1,571,294	-14.5%	-53.1%
Construction Services	450	\$69,942	\$0	\$835,335	\$554,343	67.8%	-33.6%
Repairs and Maintenance Services	430	\$1,435,557	\$1,644,321	\$860,308	\$483,504	-23.8%	-43.8%
Non - Certified Salaries	120	\$652,263	\$706,556	\$652,475	\$442,690	-9.2%	-32.2%
Telecommunications Equipment	745	\$85,284	\$41,256	\$630,767	\$203,150	24.2%	-67.8%
Pre-2008 Object Code - Temporary Salaries	130	\$232,393	\$246,043	\$247,613	\$179,894	-6.2%	-27.3%
Textbooks	630	\$0	\$0	\$106,407	\$137,212	NA	29.0%
Awards	875	\$4,200	\$8,700	\$41,800	\$92,178	116.4%	120.5%
Equipment	730	\$313,615	\$59,475	\$5,581	\$91,089	-26.6%	1532.0%
Social Security Noncertified	211	\$59,066	\$70,422	\$67,097	\$49,233	-4.5%	-26.6%
Operational Supplies	611	\$87,402	\$63,064	\$45,609	\$39,462	-18.0%	-13.5%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Public Employees Retirement Fund	214	\$53,385	\$85,341	\$60,842	\$32,559	-11.6%	-46.5%
Other Purchased Property Services	490 - 499	\$0	\$0	\$63,538	\$24,420	NA	-61.6%
Other Purchased Services	593	\$0	\$0	\$0	\$2,901	NA	NA
Other Supplies and Materials	615. 660 - 689	\$4,120	\$2,639	\$691	\$625	-37.6%	-9.5%
Group Health Insurance	222	\$9,068	\$0	\$0	\$176	-62.7%	NA
Bank Service Charges	871	\$169	\$80	\$20	\$26	-37.6%	28.3%
Other Professional and Technical Services	319	\$26,918	\$0	\$0	\$0	-100.0%	NA
Certified Salaries	110	\$42,801	\$0	\$0	\$0	-100.0%	NA
Social Security Certified	212	\$3,045	\$0	\$0	\$0	-100.0%	NA
Teacher Retirement Fund, After 7-1-95	216	\$669	\$0	\$0	\$0	-100.0%	NA
Instructional Programs Improvement Services	312	\$927	\$3,075	\$722	\$0	-100.0%	-100.0%
Workers Compensation Insurance	225	\$0	\$0	\$82	\$0	NA	-100.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$630	\$0	\$0	\$0	-100.0%	NA
Student Transportation Services	510	\$0	\$929	\$8,256	\$0	NA	-100.0%
Postage and Postage Machine Rental	532	\$12,868	\$267	\$46	\$0	-100.0%	-100.0%
Group Accident Insurance	223	\$0	\$67	\$0	\$0	NA	NA
Non Operational Total		\$10,859,644	\$10,700,693	\$12,322,158	\$9,030,975	-4.5%	-26.7%
Grand Total		\$93,024,521	\$90,722,125	\$92,119,397	\$85,196,403	-2.2%	-7.5%